

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Pike County School Corp (6445)

Pike County School Corp (6445)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$6,515,704	\$7,153,761	\$7,409,645	\$7,225,466	3%	-2%
Group Health Insurance (222)	\$761,277	\$1,003,192	\$1,294,658	\$1,087,776	9%	-16%
Noncertified Salaries (120)	\$614,901	\$1,008,105	\$1,110,395	\$838,576	8%	-24%
Social Security-Certified Employee Retirement (212)	\$565,093	\$602,182	\$628,846	\$526,706	-2%	-16%
Teacher Retirement Fund, After 7-1-95 (216)	\$298,652	\$497,980	\$669,880	\$483,977	13%	-28%
Pre-2008 object code - temporary salaries (header) (130)	\$177,113	\$167,192	\$187,148	\$209,664	4%	12%
Textbooks (630)	\$14,275	\$316,075	\$101,123	\$141,143	77%	40%
Operational Supplies (611)	\$111,311	\$128,297	\$138,580	\$101,792	-2%	-27%
Severance/Early Retirement Pay (213)	\$218,571	\$247,100	\$187,630	\$91,757	-20%	-51%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$83,443	\$109,220	\$131,052	\$84,634	0%	-35%
Other Employee Benefits (241 to 290)	\$5,381	\$73,980	\$85,890	\$75,816	94%	-12%
Social Security-Noncertified Employee Retirement (211)	\$48,374	\$74,507	\$86,824	\$60,463	6%	-30%
Other Purchased Professional and Technical Services (319)	\$14,085	\$15,265	\$16,695	\$30,159	21%	81%
Connectivity (744)	\$8,180	\$10,252	\$9,488	\$29,985	38%	216%
Purchased Professional and Technnical Staff Services (314)	\$21,897	\$34,467	\$14,949	\$29,527	8%	98%
Group Accident Insurance (223)	\$27,320	\$46,079	\$44,733	\$25,432	-2%	-43%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$947,821	\$133,312	\$28,070	\$21,630	-61%	-23%
Group Life Insurance (221)	\$26,401	\$19,308	\$19,337	\$13,459	-16%	-30%
Equipment (730)	\$12,034	\$4,988	\$26,903	\$13,380	3%	-50%
Public Employees Retirement Fund (214)	\$14,494	\$14,440	\$20,734	\$9,652	-10%	-53%
Licensed Employees Temporary Salaries (135)	\$1,850	\$3,584	\$8,599	\$7,488	42%	-13%
Travel (580)	\$22,597	\$17,476	\$16,577	\$5,223	-31%	-68%
Dues and Fees (810)	\$2,160	\$300	\$3,393	\$2,136	0%	-37%
Other Purchased Services (593)	\$2,550	\$10	\$0	\$1,511	-12%	N/A
Library Books (640)	\$16,510	\$1,153	\$375	\$688	-55%	83%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$17,970	\$29,025	\$160	N/A	-99%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,335	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$1,518	\$866	\$1,106	\$0	-100%	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24	\$0	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$140,484	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$10,251	\$215	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$992	\$1,135	\$3,324	\$0	-100%	-100%
Purchased Professional and Technnical Statistical Services (317)	\$6,888	\$4,405	\$10,206	\$0	-100%	-100%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$504	\$0	\$0	\$0	-100%	N/A
Periodicals (650)	\$2,000	\$243	\$225	\$0	-100%	-100%

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Computer Hardware (741)	\$1,170	\$0	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$3,150	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$43,093	\$2,333	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$10,743,404	\$11,709,393	\$12,285,406	\$11,118,201	1%	-10%
Student Instructional Support						
Certified Salaries (110)	\$1,241,578	\$1,279,664	\$1,060,919	\$897,999	-8%	-15%
Noncertified Salaries (120)	\$435,743	\$490,882	\$476,686	\$465,814	2%	-2%
Group Health Insurance (222)	\$277,807	\$326,819	\$368,819	\$233,375	-4%	-37%
Teacher Retirement Fund, After 7-1-95 (216)	\$48,763	\$110,751	\$90,309	\$65,831	8%	-27%
Social Security-Certified Employee Retirement (212)	\$76,300	\$82,853	\$72,591	\$61,075	-5%	-16%
Public Employees Retirement Fund (214)	\$27,608	\$49,054	\$57,563	\$53,055	18%	-8%
Social Security-Noncertified Employee Retirement (211)	\$34,172	\$36,076	\$34,844	\$33,348	-1%	-4%
Other Employee Benefits (241 to 290)	\$10,600	\$27,725	\$25,262	\$22,192	20%	-12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,458	\$10,100	\$12,765	\$4,168	-2%	-67%
Group Accident Insurance (223)	\$5,208	\$14,509	\$8,107	\$3,945	-7%	-51%
Operational Supplies (611)	\$21,186	\$11,838	\$3,363	\$3,870	-35%	15%
Group Life Insurance (221)	\$5,122	\$3,432	\$3,380	\$2,254	-19%	-33%
Severance/Early Retirement Pay (213)	\$24,323	\$12,390	\$2,248	\$2,151	-45%	-4%
Purchased Professional and Technnical Statistical Services (317)	\$0	\$0	\$0	\$400	N/A	N/A
Travel (580)	\$3,130	\$2,903	\$776	\$0	-100%	-100%
Other Technology Hardware (746)	\$2,399	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$2,218,395	\$2,458,997	\$2,217,630	\$1,849,476	-4%	-17%
Overhead and Operational						
Noncertified Salaries (120)	\$1,749,219	\$1,973,878	\$1,775,781	\$1,770,347	0%	0%
Purchased Services; Student Transportation Services (510)	\$1,099,744	\$751,745	\$789,491	\$786,532	-8%	0%
Heating and Cooling for Buildings - Electricity (621)	\$552,135	\$745,074	\$608,602	\$641,317	4%	5%
Operational Supplies (611)	\$568,796	\$387,014	\$219,030	\$454,078	-5%	107%
Group Health Insurance (222)	\$513,028	\$533,608	\$469,620	\$346,944	-9%	-26%
Purchased Property Services; Repairs and Maintenance Services (430)	\$355,416	\$265,544	\$874,342	\$308,457	-3%	-65%
Food Purchases (614)	\$391,986	\$448,672	\$477,503	\$273,528	-9%	-43%
Official Bond Premiums (525)	\$8,343	\$17,702	\$0	\$166,717	111%	N/A
Public Employees Retirement Fund (214)	\$78,112	\$146,681	\$146,742	\$136,132	15%	-7%
Social Security-Noncertified Employee Retirement (211)	\$138,924	\$154,603	\$160,627	\$134,137	-1%	-16%
Gasoline and Lubricants (613)	\$110,647	\$129,960	\$136,957	\$116,719	1%	-15%

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Pike County School Corp (6445)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Purchased Professional and Technical Services (319)	\$43,121	\$100,796	\$58,433	\$113,594	27%	94%
Certified Salaries (110)	\$206,435	\$307,987	\$207,405	\$108,961	-15%	-47%
Vehicles (731)	\$108,379	\$138,466	\$0	\$79,442	-7%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$225,888	\$195,351	\$144,022	\$74,040	-24%	-49%
Equipment (730)	\$8,362	\$15,451	\$19,415	\$57,897	62%	198%
Other Employee Benefits (241 to 290)	\$36,214	\$38,639	\$31,117	\$29,444	-5%	-5%
Heating and Cooling for Buildings - Gas (622)	\$41,048	\$2,709	\$22,896	\$27,908	-9%	22%
Utility Services Removal of Refuse and Garbage (412)	\$21,291	\$24,284	\$23,389	\$24,055	3%	3%
Tires and Repairs (612)	\$12,864	\$29,973	\$33,047	\$23,020	16%	-30%
Board Members Compensation (115)	\$20,000	\$10,000	\$5,000	\$15,000	-7%	200%
Utility Services Water and Sewage (411)	\$58,717	\$22,294	\$15,830	\$12,081	-33%	-24%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,024	\$13,104	\$15,306	\$11,319	6%	-26%
Travel (580)	\$29,887	\$21,810	\$9,928	\$9,584	-25%	-3%
Social Security-Certified Employee Retirement (212)	\$16,193	\$20,481	\$15,995	\$8,076	-16%	-50%
Unemployment compensation (230)	\$11,989	\$8,142	\$2,927	\$7,421	-11%	154%
Postage and Postage Machine Rental (532)	\$25,828	\$20,936	\$11,547	\$5,532	-32%	-52%
Group Life Insurance (221)	\$13,347	\$13,660	\$6,921	\$4,730	-23%	-32%
Group Accident Insurance (223)	\$7,493	\$18,535	\$10,497	\$4,607	-11%	-56%
Other Technology Hardware (746)	\$0	\$719	\$12,039	\$2,779	N/A	-77%
Telephone (531)	\$4,142	\$6,803	\$6,017	\$2,090	-16%	-65%
Other General Supplies (615, 660 to 689)	\$21,137	\$32,595	\$877	\$910	-54%	4%
Computer Hardware (741)	\$2,507	\$225	\$2,117	\$796	-25%	-62%
Textbooks (630)	\$1,060	\$2,299	\$1,851	\$796	-7%	-57%
Dues and Fees (810)	\$44	\$0	\$0	\$305	62%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,983	\$6,737	\$5,198	\$121	-58%	-98%
Severance/Early Retirement Pay (213)	\$685	\$1,052	\$0	\$0	-100%	N/A
Judgments Against the School Corporation (820)	\$0	\$0	\$50,000	\$0	N/A	-100%
Wireless Equipment (743)	\$0	\$0	\$5,543	\$0	N/A	-100%
Pre-2008 object code - temporary salaries (header) (130)	\$6,000	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund - optional contributions (217)	\$0	\$0	\$2,756	\$0	N/A	-100%
Overhead and Operational Total	\$6,501,988	\$6,607,530	\$6,378,767	\$5,759,415	-3%	-10%
Nonoperational						
Interest on Bonds or Notes (832)	\$2,044,547	\$2,097,568	\$1,110,959	\$2,231,197	2%	101%
Equipment (730)	\$106,857	\$88,708	\$23,752	\$187,674	15%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$244,822	\$165,448	\$169,381	\$142,628	-13%	-16%

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Purchased Property Services; Construction Services (450)	\$93,461	\$234,377	\$36,827	\$96,943	1%	163%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$52,190	\$81,381	\$88,562	\$81,107	12%	-8%
Computer Hardware (741)	\$22,534	\$262,394	\$0	\$25,914	4%	N/A
Social Security-Noncertified Employee Retirement (211)	\$18,036	\$15,709	\$15,868	\$11,036	-12%	-30%
Other Purchased Professional and Technical Services (319)	\$5,739	\$2,657	\$4,163	\$11,035	18%	165%
Other Purchased Services (593)	\$14,331	\$6,754	\$6,473	\$3,990	-27%	-38%
Purchased Property Services; Rentals (440)	\$2,000	\$2,200	\$2,200	\$2,600	7%	18%
Noncertified Salaries (120)	\$34,742	\$40,333	\$35,140	\$1,625	-53%	-95%
Operational Supplies (611)	\$9,573	\$8,347	\$8,227	\$1,205	-40%	-85%
Public Employees Retirement Fund (214)	\$1,791	\$3,667	\$4,682	\$1,096	-12%	-77%
Other Technology Hardware (746)	\$29,499	\$114,319	\$36,941	\$1,082	-56%	-97%
Distance Learning Equipment (742)	\$2,365	\$2,721	\$2,110	\$295	-41%	-86%
Other Employee Benefits (241 to 290)	\$0	\$13	-\$53	\$3	N/A	N/A
Purchased Professional and Technnical Staff Services (314)	\$0	\$24	\$0	\$0	N/A	N/A
Wireless Equipment (743)	\$210	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$0	\$1,969	\$0	\$0	N/A	N/A
Group Health Insurance (222)	\$1,002	\$6,131	\$7,196	\$0	-100%	-100%
Connectivity (744)	\$51	\$197	\$651	\$0	-100%	-100%
Redemption of Principal (831)	\$0	\$0	\$1,137,735	\$0	N/A	-100%
Nonoperational Total	\$2,683,750	\$3,134,918	\$2,690,813	\$2,799,427	1%	4%
Grand Total	\$22,147,536	\$23,910,838	\$23,572,616	\$21,526,519	-1%	-9%